

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

JILL WILLIAMS, individually and JILL WILLIAMS, personal representative for the ESTATE OF JAMES K. WILLIAMS,

Plaintiff,

V.

INTERNAL REVENUE SERVICE,

Defendant.

No. C05-5371RBL

ORDER DENYING
PLAINTIFF'S MOTION
FOR
RECONSIDERATION

This matter is before the court on Plaintiffs' Motion for Reconsideration. [Dkt. #15] The Court has reviewed and considered the Motion, the cases cited therein, and the Response and the authorities cited therein. The issue has been well-briefed and well-argued.

Under Local Rule 7, Motions for Reconsideration are disfavored, and will ordinarily be denied absent a showing of manifest error or a new factual or legal basis which could not have been raised earlier. Local Rule 7(h). This standard has not been met in this case, and the Court will not Reconsider its prior ruling [Dkt. #13]. Plaintiff's Motion for Reconsideration [Dkt. #15] is DENIED.

Dated this 16th day of December, 2005

Bob Gilt

RONALD B. LEIGHTON
UNITED STATES DISTRICT JUDGE